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ATTORNEYS FOR SPARTECH CORPORATION AND SPARTECH POLYCOM

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481(RDD)

(Jointly Administered)

**NOTICE OF PROPOSED CURE CLAIMS OF SPARTECH
CORPORATION PURSUANT TO CONFIRMATION ORDER AND
SECTION 8.2(B) OF FIRST AMENDED JOINT PLAN OF REORGANIZATION**

Spartech Corporation, Spartech Polycom and their affiliates (collectively, "Spartech"), by and through undersigned counsel, hereby file this Notice of Proposed Cure Claims of Spartech Corporation pursuant to the Confirmation Order and Section 8.2(b) of the First Amended Joint Plan of Reorganization (the "Plan"). In support of their Notice, Spartech states as follows:

1. Pursuant to Section 8.1 of the Plan, the Debtors assumed all executory contracts as to which any of the Debtors was a party, unless such executory contract expired, terminated or was rejected. The material supply agreements between Spartech and the Debtors have not terminated. Nor have the Debtors rejected those agreements by Final Order or in Exhibit 8.1 of the Plan. Therefore, the Debtors assumed a number of material supply agreements with Spartech by confirmation of the Plan.

2. Upon information and belief, the Debtors did not provide to Spartech a Cure Amount Notice with respect to each such material supply agreement.

3. Therefore, Spartech files this Notice of Proposed Cure Claims in accordance with Section 8.2(b) of the Plan to require that the Debtors cure all defaults under the assumed agreements as a condition to the Debtors' assumption and in order to preserve all claims arising under the assumed agreements which arose prior to the Confirmation Date.

4. Spartech is currently owed \$1,832,945.29 for products delivered to the Debtors under various material supply agreements and bills of lading, including, but not limited to the following Purchase Order Numbers:

Purchase Order Numbers
DO550028680
DO450329319
DO550028679
DO450374346
DO450423767
DO550151908
DO450428851
DO550164251
DO550079834
DO450311250
DO45447813
DO450522487
DO450428851
DO450551688

DO550190272
DO450585585
DO550190110
450622580
450635713
450651921
550164251
DO550028730
DO550028729
DO550079930
DO450232065
DO550087114
DO550146267
DO550079834
550190109
DO550138363
DO550190108
DO550164251
DO550190273
PEDP5030124
PEDP5030128
P5030124
DO550155146
550147166
PEDP7030026
DO550185713
550168931
DO550147166
DO550185712
PEDP5030125
PEDP7030023
PEDP6030048
PEDP6030052
PEDP5030126
DO550057020
DO550057021
DO550077738
DO550082772
DO550143946
P5030717

5. The Debtors continue to purchase products from Spartech. In fact, the Debtors' outstanding indebtedness under the agreements at issue arises from Spartech's post-petition

delivery of product to the Debtors. The confirmed Plan of Reorganization requires the Debtors to pay this indebtedness as an administrative expense of these estates.

6. To preclude the Debtors from contesting Spartech's right to receive payment as an administrative expense creditor on the basis that it failed to timely propose cure amounts, Spartech hereby files and serves this Notice in accordance with Section 8.2(b) of the Plan. Spartech reserves the right to amend and/or supplement this Notice.

Dated: March 10, 2008
Florham Park, NJ

By: /s/ Richard M. Meth
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